

What Is Claimed Is:

1. A method for etching a mask layer, comprising steps of:
 1. forming a mask layer on a semiconductor substrate;
 2. forming a photoresist with patterns on the surface of the mask layer;
 3. forming a victim layer on the surface of the photoresist according to the photoresist topography, wherein the thickness of the victim layer is smaller than that of the photoresist, such that a plurality of slopes are formed on the sidewalls of the photoresist; and
 4. etching the mask layer using the photoresist and the victim layer with the slopes to be the etching mask.
1. 2. The method for etching a mask layer as claimed in claim 1, wherein the mask layer is a nitride.
1. 3. The method for etching mask layer as claimed in claim 1, wherein the thickness of the victim layer is 800-1000Å.
1. 4. A method for etching a protecting layer for metal contact windows, comprising steps of:
 2. providing a semiconductor with semiconductor elements or inner leads on the surface;
 3. forming a protecting layer over the inner leads.

8 forming a victim layer on the surface of the photoresist
9 according to the photoresist topography, wherein the thickness
10 of the victim layer is smaller than that of the photoresist with
11 patterns, such that a plurality of slopes are formed on the
12 sidewalls of the photoresist; and

13 etching the protecting layer to form a plurality of metal
14 contacting windows using the photoresist and the victim layer
15 with the slopes to be the etching mask.

1 5. The method for etching a protecting layer for metal
2 contact windows as claimed in claim 4, wherein the protecting
3 layer is nitride.

1 6. The method for etching a protecting layer for metal
2 contact windows as claimed in claim 4, wherein the victim layer
3 is an anti-reflection coating layer.

1 7. The method for etching a protecting layer for metal
2 contact windows as claimed in claim 4, wherein the thickness of
3 the victim layer is 800~1000Å.

1 8. The method for etching a protecting layer for metal
2 contact windows as claimed in claim 4, wherein the plurality of
3 metal contacting windows are pad regions and fuse regions
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